

**CLAIMS**

Claims 1 through 7 (Cancelled).

8. (Previously Presented) A method of fabricating a semiconductor device according to claim 17, wherein

said lower insulator film has a higher etching selection ratio than said upper insulator film under a certain etching condition.

9. (Original) The method of fabricating a semiconductor device according to claim 8, wherein

said first conductive part contains a material having a higher etching selection ratio than said lower insulator film.

10. (Original) The method of fabricating a semiconductor device according to claim 8, further comprising a step of silicifying said first conductive part in advance of said step of forming said insulator film.

11. (Original) The method of fabricating a semiconductor device according to claim 10, wherein

said first conductive part includes a gate electrode, a source electrode and a drain electrode, and

said step of silicifying said first conductive part includes a step of silicifying the surfaces of said gate electrode, said source electrode and said drain electrode.

12. (Original) The method of fabricating a semiconductor device according to claim 8, wherein

said lower insulator film includes a silicon nitride film,

said upper insulator film includes a silicon oxide film, and

said step of forming said opening includes a step of forming said opening by etching said upper insulator film and said lower insulator film by dry etching with gas having a composition of  $C_xH_yF_z$ .

13. (Original) The method of fabricating a semiconductor device according to claim 12, wherein

said gas consisting of  $C_xH_yF_z$  includes gas consisting of  $C_4F_8$ .

14. (Original) The method of fabricating a semiconductor device according to claim 12, wherein

said silicon nitride film forming said lower insulator film is formed to be in contact with the surface of said first conductive part.

15. (Original) The method of fabricating a semiconductor device according to claim 8, wherein

said step of forming said opening is carried out by dry etching through a high-concentration plasma device.

16. (Original) The method of fabricating a semiconductor device according to claim 8, wherein

said lower insulator film includes an SOG film.

17. (Currently Amended) A method of fabricating a semiconductor device comprising steps of:

forming an insulator film including an upper insulator film and a lower insulator film consisting of different material with each other on a first conductive part;

etching said insulator film thereby forming an opening reaching said first conductive part; and

forming a second conductive part connected with said first conductive part through said opening,

wherein said etching is conducted under substantially the same conditions, including power, with respect to said upper insulator film and said lower insulator film; and wherein said first conductive part is a gate electrode.

18. (Previously Presented) The method of fabricating a semiconductor device according to claim 17, wherein

said etching is conducted under a condition where a C-F based polymer is formed when etching said lower insulator film.

19. (Previously Presented) The method of fabricating a semiconductor device according to claim 18, wherein

said etching is conducted under a condition where a C-F based polymer is formed when said first conductive part is exposed to said etching.